



GUIDE TO ELECTION AND DISCLOSURE OBLIGATIONS FOR CANDIDATES

FOR STATE ELECTIONS AND BY-ELECTIONS

Handbook 2



Contents

1. Introduction	4
Disclaimer	5
How to use this handbook	5
Assistance and enquiries	6
2. Candidate's agents and associated entities	7
Appointment of an agent	7
Changing an agent.....	7
Associated entity of a candidate.....	7
3. Endorsement of a candidate by a registered political party	9
Notification of candidate endorsement	9
Penalty for failure to comply	9
Withdrawal of candidate endorsement	9
Impact of withdrawal of endorsement on expenditure caps.....	10
4. State campaign bank account requirements	11
When to open a State campaign bank account.....	11
Bank accounts for associated entities	11
When to notify the ECQ of bank account details	11
Using a State campaign bank account.....	12
Use of credit cards	12
Residual funds after the election	12
Reporting and compliance.....	12
Offences and penalties related to State campaign bank accounts	13
5. Overview of disclosure obligations	14
The Electronic Disclosure System.....	14
6. Gifts and loans	15
Definition of a gift	15
Value of a gift	15
Original source of an indirect gift or loan.....	16
Definition of a loan	16
Volunteer labour.....	17
Gifts given in a private capacity.....	17
Self-funding and transfers of funds from a joint bank account.....	17
Anonymous gifts.....	18

Gifts of foreign property	18
Prohibited donors	18
Donation caps	19
Obligations for donors	19
7. Disclosure of gifts and loans received	20
What is the disclosure period?	20
When to lodge a return.....	20
How to lodge a return.....	21
What to include in a disclosure return for gifts/loans	21
Original source of an indirect gift or loan	21
8. Electoral expenditure	23
What is electoral expenditure?	23
What is not considered electoral expenditure?	24
What is 'gifted' electoral expenditure?.....	24
When is electoral expenditure incurred?	25
Examples	26
9. Expenditure caps	27
What is the expenditure cap amount?	27
What is the capped expenditure period?	27
Penalty for exceeding the expenditure cap	28
Recovery of amounts over the expenditure cap	28
Liability for recovery or penalty when an expenditure cap is exceeded.....	28
10. Disclosure of electoral expenditure	29
When to disclose electoral expenditure.....	29
How to disclose electoral expenditure.....	29
What details must be disclosed?	29
11. Election summary returns.....	30
When to lodge an election summary return.....	30
How to lodge an election summary return	30
12. Election funding claims.....	31
Eligibility	31
Amount payable	31
Making a claim	31
Determining a claim and appeals	32
Record keeping	33

Electoral expenditure to be claimed	33
13. Record keeping	36
Financial and disclosure records	36
Electoral advertising record keeping obligations	37
14. Audit and compliance	38
Offences and penalties.....	38
15. Help and support	39
16. Contact us	39
17. Glossary	40

1. Introduction

The Electoral Commission of Queensland (ECQ) is established under the Act as an independent statutory authority, responsible for the impartial conduct of Queensland elections.

The ECQ's key functions include:

- conducting State, local and industrial elections and referendums,
- reviewing State and local electoral boundaries, and
- regulating and promoting compliance with electoral funding and disclosure requirements.

For more information about the role of the ECQ and about elections in Queensland, refer to the ECQ website www.ecq.qld.gov.au.

This handbook is issued by the ECQ to provide guidance to candidates, and agents of candidates, who participate in Queensland State elections and by-elections in complying with their disclosure obligations under *Electoral Act 1992* (the Act) and the Electoral Regulation 2013 (the Regulation). In providing this information, the ECQ seeks to ensure the integrity of Queensland's electoral processes and ensure electoral participants have adequate information to enable them to comply with their legislated obligations and responsibilities.

Under the Act, candidates and agents of candidates have obligations in relation to the disclosure of gifts and loans received and expenditure incurred in relation to an election. These requirements contribute towards transparency and fairness in the election process. All disclosure returns required to be given to the ECQ can be lodged through the Electronic Disclosure System (EDS), which can be accessed at <https://disclosures.ecq.qld.gov.au>. This handbook also provides candidates and their agents with information about other important obligations under Queensland's electoral legislation, such as those relating to State campaign accounts, expenditure caps and record keeping. The ECQ can undertake a range of actions to ensure and enforce compliance, including conducting compliance reviews and audits, issuing penalty infringement notices, recovering amounts as debts due to the State, and commencing prosecutions.

For the **2020 State General Election**, candidates, agents, and associated entities of candidates, have a range of new and additional obligations and limitations due to recent amendments to the *Electoral Act 1992*. Candidates, agents for candidates and financial controllers for associated entities must familiarise themselves with their obligations. Lack of awareness of the requirements of the Act is not an acceptable excuse for non-compliance.

Disclaimer

The ECQ's publications are not legal advice, nor are they intended as a substitute for the Act or Regulation. The ECQ recommends that stakeholders refer to the Act and Regulation, and if necessary, seek independent legal advice in relation to their election and disclosure obligations. The Act and Regulation are available on the Queensland legislation website: www.legislation.qld.gov.au.

All forms and publications referred to in this handbook can be downloaded from the ECQ website www.ecq.qld.gov.au or requested from the ECQ by phoning 1300 881 665 or emailing fad@ecq.qld.gov.au.

The information in this handbook is based on legislation at the date of publication. If the legislation changes, an updated version of the handbook will be available from the ECQ's website. Candidates and agents should regularly check the ECQ website for the latest versions of the ECQ's handbooks, forms and other publications.

How to use this handbook

This handbook consists of several parts and those persons responsible for administration, campaigning, or financial management of candidates and their associated entities should familiarise themselves with all sections of this handbook.

- Section 1 gives an overview and context for the handbook.
- Section 2 relates to the appointment of an agent by a candidate and their responsibilities, as well as associated entities.
- Section 3 applies to candidates endorsed by a registered political parties and requirements for formal endorsement notification by the party.
- Section 4 explains the requirements around dedicated State campaign accounts and how they should be used.
- Section 5 provides an overview of disclosure obligations.
- Sections 6 and 7 define gifts and loans and explain disclosure and reporting requirements.
- Sections 8, 9 and 10 define electoral expenditure and explain expenditure caps and the disclosure and reporting requirements.
- Section 11 outlines the requirements for election summary returns to be lodged after the election.
- Section 12 provides details about election funding, including who is eligible to receive payments and how they are processed.
- Section 13 describes record keeping requirements candidates must comply with.

- Section 14 discusses audit and compliance matters and the penalties that may apply for non-compliance with electoral legislation.
- Sections 15 and 16 provide guidance on where to find more information and how to contact the ECQ for help and support.
- Section 17 is a glossary of frequently-used terms relating to electoral legislation and Queensland State elections.

Candidates and their agents should familiarise themselves with all sections of the handbook and regularly refer back to it to ensure all election and disclosure obligations are met.

Assistance and enquiries

The ECQ's Funding, Disclosure & Compliance Division is available to provide general guidance and information in relation to election and disclosure compliance matters. The ECQ will not provide specific legal, financial or other professional advice. Candidates and agents should seek their own legal advice if they are in doubt and how the law treats their particular circumstances.

2. Candidate's agents and associated entities

An agent is an appointed representative who is responsible for ensuring that funding, disclosure and reporting obligations are fulfilled by a candidate.

Appointment of an agent

Under section 207 of the Act, a candidate **may** appoint a person to be their agent for the election. If no agent is appointed, the candidate is taken to be their own agent. A candidate endorsed by a registered political party may wish to appoint an agent from the political party.

To appoint an agent, a candidate must submit a written notice to the ECQ with specific details. This must include:

- the agent's name,
- the agent's address,
- adult status and eligibility,
- their consent in writing, and
- the agent's declaration of eligibility, including their signature.

Changing an agent

The ECQ must be advised of the appointment of a replacement agent within 28 days of the ending of the previous agent's appointment.

Associated entity of a candidate

An associated entity is defined as an entity which:

- is controlled by
 - a registered political party; or
 - a candidate; or
 - two more candidates endorsed by the same registered political party;
- operates wholly or to a significant extent for the benefit
 - of a registered political party; or
 - of a candidate; or
 - two or more candidates endorsed by the same political party;
- operates for the dominant purpose of promoting
 - a registered political party; or
 - a candidate;
 - two or more candidates endorsed by the same registered political party.

An associated entity is NOT:

- an endorsed candidate in its own party
- a related political party, or federal or interstate branch of a party.

Under the *Electoral Act 1992*, an associated entity is taken to be part of the candidate for whose benefit it operates. As part of the candidate, electoral expenditure incurred by the associated entity of the candidate is counted towards the candidate's cap.

The agent of the candidate must take all reasonable steps to inform the associated entity, and each person the associated entity authorises to act for it, of the obligations that apply to the associated entity with regard to donations, expenditure, reporting and disclosure. Associated entities of candidates should also ensure they are aware of the electoral expenditure caps that apply to their candidate and ensure that they comply with the relevant caps, record keeping requirements, and disclosure obligations and audit procedures. Significant penalties apply for failure to comply with these laws. Refer to [Fact sheet 13 – Information for associated entities](#) and [Fact sheet 5 – Definition of electoral expenditure](#) for more information.

3. Endorsement of a candidate by a registered political party

Notification of candidate endorsement

The registered officer of a registered political party is required to notify the ECQ within 7 days of:

- the party endorsing a person to be a candidate for an election,
- the party proposing to endorse a candidate for an election, such as by publicly announcing an intention to endorse a person as a candidate, or incurring electoral expenditure for the benefit of the person as a candidate in the election,
- the party changing its endorsement or proposed endorsement of a person before polling day for an election, or
- if an elected member stops being a member of the party.

When notifying the ECQ of the party's endorsement of a candidate, the registered officer can also notify the ECQ of the details of the candidate's dedicated State campaign account. The bank account details can be provided separately but must be provided within 5 business days of the endorsement notification.

The candidate will receive notification from the ECQ as soon as practicable about the endorsement by a registered political party.

Penalty for failure to comply

Registered officers who fail to notify the ECQ about an endorsement within 7 days are liable to a maximum penalty of 40 penalty units (\$5,338 as at 1 July 2020) under section 306A(2) of the Act.

Withdrawal of candidate endorsement

Registered political parties must notify the ECQ if they withdraw their endorsement of a candidate for an election. If the notice of withdrawal is given to the ECQ after the candidate has been nominated, but prior to noon on the cut off day for nominations, the candidate's nomination is of no effect (i.e. the nomination is automatically withdrawn). If the candidate still wishes to contest the election, they will need to submit a new nomination for the election before the close of nominations.

If the notice of withdrawal is received after noon on the cut-off day, the candidate's nomination stands, and the party name or abbreviation may still be printed next to the candidate's name on the ballot paper. However, the candidate will be considered by the ECQ to be contesting the election as an independent candidate.

The candidate will receive notification from the ECQ as soon as practicable about the withdrawal of endorsement by a registered political party. Likewise, a candidate may withdraw consent to a nomination by signing a notice and providing this to the ECQ or returning officer before noon on the cut off day for nomination. In this event the nomination will have no effect.

Impact of withdrawal of endorsement on expenditure caps

If a registered political party withdraws its endorsement of a candidate, the expenditure that the candidate incurred prior to the party withdrawing the endorsement counts towards the candidate's \$58,000 cap for an endorsed candidate in that electoral district.

Any expenditure incurred by the registered political party in the electoral district before the withdrawal of the endorsement of the candidate in that district counts towards the \$92,000 cap for that electoral district by a registered political party.

Should the formerly endorsed candidate choose to continue to stand in the electoral district as a non-endorsed candidate, they will have an expenditure cap of \$87,000 as an independent candidate for that electoral district.

If the formerly endorsed candidate is endorsed by another registered political party, they will be bound by the spending of that party in the electoral district that has occurred prior to the candidate becoming newly endorsed.

More information about the expenditure caps that apply to candidates can be found in *Section 9* of this Handbook.

4. State campaign bank account requirements

Under Part 11, Division 3 of the Act, independent and endorsed candidates are required to establish a dedicated State campaign bank account with a bank or other financial institution; and use it for all transactions relating to a State election campaign. Bank account details must be provided to the ECQ. This provides the transparency and accountability needed to ensure accurate tracking of financial transactions where caps on electoral expenditure apply.

When to open a State campaign bank account

Under sections 215 and 221B of the Act, a candidate or their agent must establish a dedicated State campaign bank account when:

- as an independent candidate, they express an intention to stand for a State election or incur any amount of electoral expenditure towards an election campaign; or
- as an endorsed candidate, the registered political party endorses them as a candidate.

Candidates who regularly participate in Queensland State elections may maintain the same bank account for successive state elections. A new account does not have to be opened and closed for each election event; however, all disclosure, reporting and audit requirements must be met in full for each separate election.

Candidates who participate in local governments should avoid using their local government campaign account. Doing so could lead to confusion regarding recordkeeping and increase the risk of using incorrect funds.

Bank accounts for associated entities

An associated entity of a candidate or a registered political party is required to use the dedicated State campaign account of the candidate or registered political party for electoral expenditure incurred in support of the candidates or party. Refer to [Fact sheet 13 - Information for associated entities](#) for more information.

When to notify the ECQ of bank account details

The ECQ must be notified of the dedicated campaign account details **within 5 business days** of becoming a candidate. Account details can be provided to the ECQ by completing [Form QSG16B - State campaign account details - Candidate](#).

Should any of the dedicated campaign account details change at any time, the ECQ must be notified of the change within 5 business days.

Using a State campaign bank account

Electoral expenditure incurred by, or for, a candidate must be paid for from their dedicated State campaign bank account.

For the 2020 State General Election, participants can deposit money from gifts and loans, money from another account, or other proceeds into their dedicated campaign account. New requirements relating to amounts permitted to be paid into a State campaign account and donation caps will commence from 1 July 2022.

Use of credit cards

Electoral expenditure incurred by, or for, a participant in an election must be paid for from their dedicated State campaign bank account. Where an accidental error occurs, the participant has up to 6 weeks to reimburse the amount from their State campaign account (under section 221A(2) of the Act). The funds must ultimately be drawn from the State campaign bank account.

Residual funds after the election

Before closing a campaign bank account, a candidate or their agent must first ensure all their election obligations for the relevant capped expenditure period have been met and the ECQ has been notified.

Any funds remaining in the State campaign account may be disbursed after the election or held in the account for a future election campaign. All statements and records relating to a dedicated State campaign bank account must be kept and made available to the ECQ on request, for a period of 5 years after the record is made.

Reporting and compliance

Election participants are required to lodge a copy of the bank statement for their dedicated State campaign accounts with their election summary returns after the election.

The statements provided to the ECQ must cover the period that:

- starts when the first item of electoral expenditure is incurred for the election or the start of the capped expenditure period, whichever is the earlier date, and
- ends on the day before the election summary return is lodged with the ECQ.

Offences and penalties related to State campaign bank accounts

Failure to maintain a dedicated bank account until all election obligations have been met is an offence punishable by up to 200 penalty units (under section 215 of the Act). Further penalties apply to candidates who do not keep appropriate records, or do not make available to the ECQ on request, a record relating to a political donation. This attracts a maximum penalty of 20 penalty units (under part 11, division 12A). As of 1 July 2020, one penalty unit is \$133.45.

5. Overview of disclosure obligations

All candidates have an obligation to lodge disclosure returns with the ECQ.

Gifts and loans received must be reported in real-time (i.e. within 7 business days normally and within 24 hours in the 7 days before election day). A summary disclosure return of gifts and loans is also required to be lodged after the election. All real-time returns will be pre-populated into the election summary return.

Electoral expenditure is also disclosed in the election summary return. Election summary returns must be lodged in the **Electronic Disclosure System** within 15 weeks after the election. The election summary return must include a bank statement for the dedicated State campaign bank account.

Complete and accurate records of all transactions related to an election campaign and disclosure returns must be kept. Refer to *Section 13* of this Handbook for more information about record keeping requirements and *Section 14* for audit obligations.

The Electronic Disclosure System

Under the *Electoral Act 1992*, the ECQ is required to ensure that disclosures are published and made available for public view. The disclosure of gifts, loans and political donations increases the integrity and transparency of funding for political campaigns in Queensland. Disclosure returns are to be lodged by all electoral participants via the Electronic Disclosure System (EDS) - <https://disclosures.ecq.qld.gov.au>.

User guides are available on the EDS to help candidate lodge their disclosures. Candidates can also contact the ECQ's Funding and Disclosure unit for assistance.

6. Gifts and loans

Definition of a gift

Under section 201 of the Act, a **gift** is the disposition of property, or provision of a service, by a person to another person, for no consideration or inadequate consideration. A **non-monetary gift** (or gift-in-kind) is a gift of any goods or service other than money.

A gift includes:

- an amount of electoral expenditure gifted to a participant in an election
- an amount (other than a loan) paid to or for the benefit of a registered political party by a federal or interstate branch or division of the other entity or a related political party (this includes gifted electoral expenditure)
- an amount of uncharged interest, or an amount forgiven, on a loan
- the part of a fundraising contribution that exceeds \$200; and
- an amount paid, or service provided, by a person to a registered political party under a sponsorship arrangement.

A gift does not include:

- disposition of property under a will;
- fundraising contributions of \$200 or less, or the first \$200 of a fundraising contribution that exceeds \$200;¹
- amounts paid for a person's membership, subscription or affiliation with a registered political party;²
- a compulsory levy imposed on elected members under their political party's constitution;
- an amount transferred from funds held jointly by an individual and their spouse, or
- provision of volunteer labour or use of a volunteer's vehicle or equipment.

Value of a gift

Gifts which are provided to support an election participant will be given an equivalent monetary value, as follows:

- the value of a gift of money is the amount of money given.
- the value of a gift of property other than money is the market value of the item.

¹ Except in the case of a prohibited donor, where no fundraising contribution is permitted.

² Except in the case of a prohibited donor, in which case amounts that exceed \$1000 are a gift and prohibited under the prohibited donor scheme.

- the value of a gift of the provision of a service is the amount that would reasonably be charged for providing the service if the service were provided on a commercial basis.
- the value of a gift of an amount of electoral expenditure incurred is the amount of the expenditure.
- the value of a gift that is a fundraising contribution is the gross amount of the contribution, regardless of the value of anything received in consideration for the contribution.
- the value of a gift provided by a person to a registered political party under a sponsorship arrangement is worked out as the amount paid, or value of the service provided, under the arrangement; and
- the value of a gift of an amount of uncharged interest on a loan is the amount of interest that would have been payable on the loan if interest on the loan were calculated annually, as simple interest; and at the official cash rate for the day the loan was made plus 3% a year; less any amount of interest paid on the loan.
- the value of a gift of an amount forgiven on a loan is the total amount the debtor is no longer required to pay under the loan because the amount has been forgiven, including, for example, amounts of principal, interest, fees or other charges, whether or not the loan is legally enforceable; and the forgiveness of the amount is legally enforceable.

Original source of an indirect gift or loan

Under section 205A, the original source of a gift or loan is the person or entity that gives the gift or loan for the main purpose of enabling (directly or indirectly) the first recipient (donor), to make a gift or loan to another person, the ultimate recipient.

The relevant particulars of the original source of the gift or loan, as well as those of the donor, must be disclosed in returns to the ECQ:

- For an unincorporated association: the names and addresses of the members of the executive committee (however described) of the association; or
- For a trust fund or foundation: the names and addresses of the trustees of the fund or the foundation, or the title or other description of the trust fund or the name of the foundation, or
- Otherwise: the name and address of the entity.

Definition of a loan

Under section 197, a **loan** is any of the following provided by a person or entity, other than a financial institution or by use of a credit card. It may be:

- an advance of money
- provision of credit or another form of financial accommodation

- payment of an amount for, on behalf of, or at the request of, an entity, if there is an express or implied obligation to repay the amount, or
- another transaction that is in effect a loan of money.

A loan is considered a gift when it is made for no consideration or inadequate consideration.

Volunteer labour

The volunteer labour of campaign workers, or use of a volunteer's vehicle or equipment, is not considered a political donation or gift. However, if a person provides a service that they are normally engaged in on a commercial basis at a reduced or no cost, that would be considered a gift-in-kind and must be disclosed.

For example, a campaign volunteer, who also operates a printing business, prints 100 flyers in support of the campaign and gives them to a candidate at no cost. The 100 flyers constitute a gift that must be included in a disclosure return and must state the normal commercial value of the service provided.

Gifts given in a private capacity

Gifts made in a private capacity for a candidate's personal use are not considered to be political donations. Should any part of the gift be used at some later time for an electoral purpose, that part will be considered a political donation that was accepted at that later time and must be disclosed in the EDS.

The person who made the gift is not required to provide the ECQ with a return about the gift; however, the recipient of the gift must provide details about the gift in their disclosure return.

Self-funding and transfers of funds from a joint bank account

A candidate may pay an amount from their own personal funds into a State campaign account for use in their election campaign. This is considered **self-funding** and there is no limit on the amount that can be transferred from personal funds.

Amounts transferred from a **joint bank account** held by a candidate and their spouse (which includes a de facto or civil partner) are taken to be amounts contributed from the candidate's own funds and are not considered a gift. These amounts are not required to be disclosed in the EDS.

Note: Self-funding and joint account funds cannot be used as a way to conceal gifts that are otherwise not permitted, e.g. gifts from property developers, or amounts that would otherwise be subject to caps; a candidate may not pay an amount into their State

campaign account from an account jointly held with their spouse if the amount was given by a prohibited donor. Significant penalties apply for circumventing electoral laws.

Anonymous gifts

Under section 271, it is unlawful for a candidate, or person acting on behalf of a candidate, to receive gifts equal to or more than \$200, unless:

- the name, address and other required details of the giver are known; or
- at the time the gift is made, the person receiving the gift has no grounds to believe the name and address given are not the true name and address of the third party.

An amount equal to the amount or value of an anonymous gift is payable to the State.

Gifts of foreign property

Under section 270, it is unlawful for a candidate or registered political party, or a person acting on their behalf, to receive a gift of foreign property.

The status of property as Australian or foreign is decided by reference to the position of the property immediately before the gift or transfer took place. Gifts of Australian property acquired in exchange for foreign property remain foreign property.

An amount equal to the amount or value of a foreign gift is payable to the State unless the gift is returned within six weeks; in which case, the foreign gift must be included in the candidate's disclosure return with a notation that the gift was returned.

Prohibited donors

Under Part 11, Division 8, Subdivision 4, it is prohibited in Queensland for a property developer, their close associates, or an industry organisation with property developers as the majority of members, to make a political donation or gift for the benefit of a political party, an elected member or councillor, a candidate in an election or another entity to enable them to make or reimburse a gift to one of these groups or incur electoral expenditure. It is also unlawful to ask for someone to make a donation on behalf of a prohibited donor or circumvent the legislation.

A political donation or gift can be monetary or non-monetary, or a service provided at no or below cost. This includes, but is not limited to, broadcasting an advertisement, publishing a journal, publishing an advertisement on the internet, displaying an advertisement, or the cost of producing of an advertisement or material, and distributing material.

Candidates and donors should remain aware of what constitutes a gift or political donation from a prohibited donor and ensure that they are not a conduit for unlawful political donations or gifts. Significant penalties apply for donors and recipients of unlawful political donations, including fines, prosecution and recovery of amounts as a debt to the State.

More information on the [Prohibited Donors Scheme](#) (PDS) is available on the ECQ website.

Donation caps

Caps (limits) on political donations made to candidates, registered political parties, and donors during the donation cap period for an election will commence on 1 July 2022. The ECQ will provide further information about donation caps prior to their commencement.

Obligations for donors

Donors who give gifts or loans to election participants have obligations relating to the reporting and disclosure of their donations under the Act.

Candidates are required to inform their donors that the donors may have to disclose their gifts and loans in a disclosure return to the ECQ and this should be lodged via the [Electronic Disclosure System](#).

New and additional requirements for donor statements and receipts will commence on 1 July 2022.

7. Disclosure of gifts and loans received

Gifts, non-monetary 'gifts-in-kind' and loans of \$1,000 or more (cumulatively) - *the gift threshold amount* - received during the disclosure period must be disclosed in the Electronic Disclosure System via a real-time disclosure return (before and during an election) and an election summary return (after an election).

This is done via the ECQ's [Electronic Disclosure System](#). The ECQ is required to publish disclosure returns under the *Electoral Act 1992*. The disclosure of gifts, loans and political donations increases the integrity and transparency of funding for political campaigns in Queensland.

Caps (limits) on political donations made to candidates, registered political parties, third parties and donors during the donation cap period for an election will commence **on 1 July 2022**. Penalties will apply for any gifts, loans and political donations that do not comply with the caps after that date.

What is the disclosure period?

Under section 198(1), the disclosure period for a candidate **commences**:

- If the candidate, contested the last general election - 30 days after the polling day for the last general election.
- If the candidate contested a by-election held since the last general election - 30 days after the polling day for the by-election in which they were a candidate.
- If the candidate has not contested an election in the past 4 years - the earliest of the following:
 - the day they are pre-selected by a registered political party to contest the election, or
 - the day they announce or otherwise publicly indicate their intention to be a candidate, or
 - the day they nominate as a candidate in the election, or
 - the day they otherwise indicate their intention to be a candidate in the election, for example, by accepting a donation towards their campaign.

The disclosure period for candidates **ends** 30 days after election day.

When to lodge a return

Real-time disclosure generally means **within 7 business days** of making or receiving the donation. During the 7 days prior to election day, real-time disclosures must be lodged in the EDS within 1 day.

Candidates must disclose gifts and loans:

- before and during the election, via real-time disclosure (see section 8A of the Electoral Regulation 2013), and
- within 15 weeks after an election, in an **election summary return**.

Candidates and their agents should familiarise themselves with sections 261- 262 of the *Electoral Act 1992* to ensure they are able to comply with all of their disclosure obligations after the election, whether they are successfully elected or not.

How to lodge a return

Disclosures should be lodged via the ECQ's **Electronic Disclosure System (EDS)** - <https://disclosures.ecq.qld.gov.au>.

Should it not be possible to lodge a return via the Electronic Disclosure System, please contact the ECQ on 1300 881 665 or by emailing fad@ecq.qld.gov.au.

What to include in a disclosure return for gifts/loans

Each disclosure return requires:

- the name and address of the donor
- the date the donation was made
- the value of the donation (gift, non-monetary 'gift-in-kind' or loan), and
- the relevant particulars of the person who gave the gift/loan.

If the person who gave the gift is not the original source of the gift, the relevant particulars of the original source must also be provided.

All loans totalling \$1,000 or more, received by candidates or registered political parties from a single entity that is not a financial institution must be disclosed to the ECQ within 7 business days. Disclosures relating to loans must also include:

- the terms and conditions of the loan
- the date the loan was made, and
- the name and address of the lender.

Original source of an indirect gift or loan

Under section 205A, the original source of a gift or loan is the person or entity that gives the gift or loan for the main purpose of enabling (directly or indirectly) the *first* recipient (donor), to make a gift or loan to another person, the *ultimate* recipient.

Under section 205B, the relevant particulars of the original source of the gift or loan, as well as those of the donor, must be disclosed in returns to the ECQ:

- For an unincorporated association: the names and addresses of the members of the executive committee (however described) of the association; or
- For a trust fund or foundation: the names and addresses of the trustees of the fund or the foundation, or the title or other description of the trust fund or the name of the foundation, or
- Otherwise: the name and address of the entity.

8. Electoral expenditure

What is electoral expenditure?

Under section 199, for the purposes of compliance with caps on electoral expenditure that may be incurred during a capped expenditure period, electoral expenditure includes any of the following costs incurred for a **campaign purpose**:

- expenditure for designing, producing, printing, broadcasting or publishing any kind of material for an election, including (but not limited to) and advertisement;
- for broadcast on radio or television, cinema, using the internet, email or SMS;
- for publication in newspapers or magazines, on billboards, or as brochures, flyers, signs, how-to-vote cards or information sheets; or
- material for distribution in letters.
- expenditure for the cost of distributing material for an election, including, for example, the cost of postage, sending SMS messages or couriers; or
- expenditure for carrying out an opinion poll or research; or
- expenditure for contracted services related to an activity e.g. fees for consultants or the provision of data; or
- expenditure incurred to design, produce, print or distribute the goods for which electoral expenditure is incurred.

Under section 199A, expenditure is incurred for a **campaign purpose** if the expenditure is incurred to:

- promote or oppose a political party in relation to an election; or
- promote or oppose the election of a candidate; or
- otherwise influence voting at an election.

More specifically, expenditure is incurred for one of these purposes if material produced as a result of the expenditure does any of the following in relation to an election:

- expressly promotes or opposes:
 - political parties or candidates who advocate, or do not advocate, a particular policy or issue; or
 - political parties or candidates who have, or do not have, a particular position on a policy or issue; or
 - candidates who express a particular opinion, or
- expressly or impliedly comments about a political party, elected member or candidate in the election or in relation to an electoral district, or
- expresses a particular position on a policy, issue or opinion, if the position is publicly associated with a political party or candidate and whether or not, in expressing the position, the party or candidate is mentioned.

What is not considered electoral expenditure?

Under section 199(4) electoral expenditure does not include:

- expenditure incurred employing staff for a campaign purpose (however, the engagement of consultants may be considered electoral expenditure),
- expenditure incurred substantially for or related to the election of members of the Parliament of another State or the Commonwealth, councillors of a local government of the State or another State,
- expenditure on factual advertising about a matter that relates mainly to the administration of a registered political party (e.g. a branch meeting) for an organisational purpose or selecting a candidate to nominate for election, or
- expenditure that an elected member is entitled to receive as an allowance or entitlement.

What is ‘gifted’ electoral expenditure?

Under section 200B, an amount of electoral expenditure incurred by a person is considered to be ‘gifted’ to an electoral participant if the expenditure:

- benefits the recipient participant, and any of the following applies:
 - the expenditure is incurred with the authority or consent of the recipient; or
 - election material produced by the expenditure is accepted by the recipient; and
 - the person who originally incurring the expenditure does not, within 7 days of the events outlined above, receive payment from the participant or does not invoice the participant for payment of the electoral expenditure.

Under section 200B(2), if the electoral expenditure incurred above was incurred under an arrangement with 2 or more election participants, the amount gifted to any one of them is taken to be the amount equal to the total amount, divided by the number of participants that are part of the arrangement.

Under section 200B(3), a donation of ‘gifted’ electoral expenditure is considered to have been ‘made’ at the end of the 7-day period identified above (in relation to invoicing or payment), regardless of when the expenditure is incurred.

Under section 281A, for the purposes of electoral expenditure caps, if one electoral participant incurs electoral expenditure which is then gifted to another electoral participant, the costs of the expenditure will count towards the cap of the first participant, unless the following applies (in which case it will count towards the recipient’s cap):

- the electoral expenditure benefits the other election participant;
- the recipient participant authorised or consented to the costs being incurred; or
- the recipient accepts the material resulted from the expenditure; and

- the first participant invoices the recipient for payment of the amount.

When is electoral expenditure incurred?

Under section 281, electoral expenditure is incurred when the goods or services, for which the expenditure is incurred, are supplied or provided, regardless of when the amount of the expenditure is invoiced or paid. For example:

- expenditure on advertising is incurred when the advertisement is broadcast or published;
- expenditure on the production and distribution of election material is incurred when the material is distributed;

However, if:

- electoral expenditure is incurred to obtain goods; and
- the goods are obtained for the dominant purpose of being used for a campaign purpose in relation to 1 or more elections; and
- the goods are supplied before the capped expenditure period starts,

then the electoral expenditure is taken to have been incurred when the goods are **first used for a campaign purpose** during a capped expenditure period, regardless of when the amount of the expenditure is invoiced or paid.

In the event that the goods are:

- reused in subsequent capped expenditure periods - they will only count towards the first capped expenditure period in which they are used; or
- paid for after the expenditure cap period - their date of their first use during the expenditure cap period for the election will be considered the date the expenditure was incurred.
- procured but never used or distributed (e.g. due to withdrawal from the election or goods become obsolete) - the expenditure is taken to not have been incurred and will not count towards the expenditure cap.

Electoral participants who incur electoral expenditure - or receive electoral expenditure as a gift (gifted electoral expenditure) - are required to keep detailed records about their electoral expenditure to ensure that they can demonstrate to the ECQ when the electoral expenditure is incurred. Records should include dates relating to the ordering, delivery, invoicing, payment, publication, broadcast, distribution or first use of item. For more information on record keeping requirements, refer to *Section 13* of this Handbook.

Examples

- A candidate makes an order for t-shirts, badges and posters. The order is made and the goods are delivered in May and the invoice paid in August. The candidate distributes these while campaigning in September. Despite the fact the goods were delivered prior to the commencement of the capped expenditure period, this amount of electoral expenditure is taken to have been incurred in September, at the time that the goods are first used for a campaign purpose during the capped expenditure period for the election.
- A candidate makes a radio advertisement for their campaign in May and books a number of timeslots for the ads to be broadcast during September and October. The expenditure for the production of the ad, and the cost of the radio broadcast of the ad, are both taken to incurred on the date that the ads are first used for a campaign purpose during an capped expenditure period, which is when they are broadcast to the public (i.e. in September and October). This is regardless of when the invoice is paid for the production or broadcast of the ad.
- A donor, who owns a printing company, offers to provide a candidate with 50 printed corflutes at no cost to the candidate - which the candidate accepts. This is considered gifted electoral expenditure (a gift). It must be disclosed in the EDS as electoral expenditure incurred by the donor, and will count towards the donor's expenditure cap. It must also be disclosed by the recipient (the candidate) as a gift received in support of their campaign. The value of this gift must be disclosed as the normal commercial value of these printed products. In the disclosure return for this electoral expenditure (incurred by the donor), the date the expenditure is incurred would be at the time that the corflutes are supplied or delivered.

9. Expenditure caps

What is the expenditure cap amount?

There are limitations (caps) on the amount of cumulative electoral expenditure that election participants can incur or be gifted during the capped expenditure period for a State election. The cap amounts may differ depending on the type of participant. The expenditure cap amounts for independent and endorsed candidates differ.

Cap for independent candidates

For a **general election** or **by-elections**, the expenditure cap for an independent candidate is **\$87,000**.

Cap for endorsed candidates

For a **general election**, the expenditure cap for an endorsed candidate is **\$58,000**.

- This amount is allowed in addition to the \$92,000 per electoral district that the political party may spend in support of their endorsed candidates.
- If more than one candidate is endorsed by the same political party in a district, the expenditure cap amount is divided by the number of endorsed candidates.

For a **by-election**, the expenditure cap for a candidate endorsed by a political party is **\$87,000**.

- Under section 281L, where a registered political party endorses a candidate for a by-election, electoral expenditure incurred by the party counts towards and is limited to the endorsed candidate's cap amount.
- If more than one candidate is endorsed by the same political party in an electoral district, the expenditure cap amount is divided by the number of endorsed candidates.

Expenditure cap amounts are CPI adjusted 30 days after each general election. It is recommended that candidates familiarise themselves with section 281G of the *Electoral Act 1992*.

What is the capped expenditure period?

Electoral expenditure towards a State election is subject to caps or limits during a period leading up to the election or by-election. This is called the **capped expenditure period**.

For a general election, the capped expenditure period will normally start on the first business day after the last Saturday in March that year; and end at 6pm on the polling day for the election.

For the 2020 State General Election, the capped expenditure period is 1 August 2020 until 6pm on 31 October 2020 (under section 444(1) of the Act).

For a by-election or an extraordinary general election, the capped expenditure period starts the day the writ for the election is issued; and ends at 6pm on the polling day for the election.

Penalty for exceeding the expenditure cap

Candidates, or their agents, should establish accounting and record keeping systems to ensure they maintain appropriate expenditure records for the purpose of the adhering to their expenditure cap.

Under section 281J, non-compliance with the caps during a capped expenditure period for an election is an offence with substantial penalties. The maximum penalty for incurring electoral expenditure over the capped amount is the greater of the amount equal to twice the amount over the cap or 200 penalty units (\$26,690 as at 1 July 2020).

Recovery of amounts over the expenditure cap

In addition to potential prosecution, the ECQ may recover amounts above the permitted caps as a debt to the State. The amount which may be recovered as a debt due to the State is double the value of the expenditure that exceeded the cap.

Liability for recovery or penalty when an expenditure cap is exceeded

Under section 213(2) of the Act, if a candidate incurs unlawful electoral expenditure, double the amount of unlawful electoral expenditure may be payable to the State by the candidate's agent. Where no agent is appointed, the candidate is taken to be their own agent.

10. Disclosure of electoral expenditure

Candidates or their agents must ensure they keep complete and accurate records and evidence of all expenditure transactions in order to lodge their disclosure returns accurately and in a timely manner.

When to disclose electoral expenditure

Under section 283 of the *Electoral Act 1992*, candidates (or their agents) **must disclose** their electoral expenditure in an election summary return **within 15 weeks** after the election. Associated entities of a candidate must also lodge an election summary return.

Note that the election summary return also includes information about gifts and loans received. Candidates should note that the lodgement of election summary returns is a separate process from a claim for election funding. Refer to Section 12 of this Handbook for more information about election funding claims.

How to disclose electoral expenditure

All disclosure returns should be lodged in the [Electronic Disclosure System](#) (EDS).

Each expenditure item can be individually input or entered by bulk upload. The template for a bulk upload, which may also be used for record-keeping throughout the disclosure period, will be available from the [Help and Downloads](#) section of the EDS.

Should it not be possible to lodge a return via the Electronic Disclosure System, a paper form can be requested by emailing fad@ecq.qld.gov.au.

What details must be disclosed?

All electoral expenditure must be disclosed to the ECQ whether it was incurred within the capped expenditure period or not. Each item of electoral expenditure requires disclosure of the following information:

- the name and address of the person who supplied the goods or services
- a description of the goods or service
- the amount of the expenditure, and
- when the expenditure was incurred.

Electoral expenditure valued at **\$1,000** or more, that is 'gifted' to an electoral participant for the benefit of a State election campaign must be disclosed in the Electronic Disclosure System by both the donor and the recipient as a gift made/received.

11. Election summary returns

Candidates (or their agents) must lodge an election summary return for all gifts and loans received during the candidate's disclosure period and all electoral expenditure incurred towards a campaign, whether it was incurred during the capped expenditure period or not.

When to lodge an election summary return

The election summary returns must be lodged **within 15 weeks** after the election. Claims for election funding will be prioritised for candidates who have lodged their election summary returns.

How to lodge an election summary return

Election summary returns should be lodged via the Electronic Disclosure System (EDS). Should it not be possible to lodge a return via the EDS, a paper form can be requested by emailing fad@ecq.qld.gov.au.

Refer to *Section 7 - Disclosure of gifts and loans received* and *Section 10 - Disclosure of electoral expenditure* in this Handbook for more information on what needs to be disclosed in election summary returns.

12. Election funding claims

Under Part 11, Division 4 of the *Electoral Act 1992*, candidates in State elections can apply for reimbursement of electoral expenditure for an election based on each first preference vote they receive. This is referred to as 'election funding'.

Eligibility

Candidates are eligible to receive election funding if they receive at least 6% of the total number of formal first preference votes in an election.

If an endorsed candidate receives at least 6% of the first preference votes, the party that endorsed them is also able to lodge an election funding claim for electoral expenditure incurred for that electoral district.

Amount payable

The amount of election funding to be paid to eligible candidates and registered political parties is the lesser of the following:

- the current election funding rate for each first preference vote received by a candidate, or
- the amount of electoral expenditure claimed by a candidate or by a registered political party and accepted by the ECQ.

For the 2020 State General Election, the election funding rate is \$1.651 for candidates per eligible vote.

The processing of election funding claims will be prioritised for candidates who have already lodged their election summary returns after the election. Claims will be processed as quickly as possible on receipt of a complete and accurate claim with appropriate supporting documentation. Candidates or their agents should ensure they lodge their claims completely, with clear records to assist in expediting the process. A claim by an independent (non-endorsed) candidate will be paid to the candidate or their agent.

Payments are deposited into the candidate's nominated bank account.

Making a claim

To receive election funding, the candidate or agent must:

- lodge a claim **within 20 weeks** after election day for which the electoral funding is sought,

- make a claim via the [Self-Service Portal](#) or by using [Form QSG14B - Claim for payment of election funding for candidates](#), stating electoral expenditure incurred for an election and for which funding is sought for each item claimed, include relevant supporting documentation.

Election funding claims for the 2020 State General Election must be lodged with the ECQ by 22 March 2021.

Each item of electoral expenditure referred to in a claim must be accompanied by supporting documentation. Electronic copies of all records are preferred.

Tax invoices must be dated showing recipient details and a description of the goods or services provided. Purchase orders and order requisitions will not be accepted.

A copy of the advertisement or election material must be included where a claim is made for expenditure for the production, distribution or publishing or broadcasting of advertisements and election material (e.g. newspaper advertisements, flyers and pamphlets).

All supporting documentation must be legible and clearly specify which item of expenditure it refers to. Claims for items where there is no clear link or explanation of how an item related to a campaign will not be paid.

Determining a claim and appeals

The ECQ will approve payment for election funding if the ECQ is satisfied that:

- the claim is for electoral expenditure,
- the electoral expenditure was incurred for the election, and
- the registered political party or non-endorsed candidate is entitled to the claim.

The ECQ will reject a claim if:

- the item is not electoral expenditure that was incurred by the registered political party or candidate for the election,
- the item is not substantiated by supporting documentation which satisfies the ECQ, or
- the item exceeds the maximum entitlement.

If the ECQ refuses a claim, it will advise the candidate or party agent in writing and the reasons for rejection of the claim. The agent of the party or candidate may apply in writing to the ECQ requesting the ECQ reconsider the item rejected and providing reasons for the application. Applications must be made within 28 days after the candidate or agent is notified the claim is rejected. The ECQ will reconsider a

claim and provide the party agent or candidate with a notice stating the decision on the reconsideration and the reasons for the decision.

Record keeping

Records in relation to a claim for election funding must be kept and made available to the ECQ for inspection for five years. Failure to keep relevant election record may incur a maximum penalty of 20 penalty units (valued at \$2,669 as a 1 July 2020) for each offence.

Electoral expenditure to be claimed

Under sections 222-225 of the *Electoral Act 1992*, candidates and registered political parties are entitled to election funding that is related to the amount of electoral expenditure they have incurred in relation to an election. For the purposes of election funding claims, electoral expenditure is taken to have been incurred for an election if the expenditure is incurred for the purposes of an election, whether or not the expenditure is incurred during the capped expenditure period for the election.

Such expenditure can include, but is not limited to:

- designing, producing, printing, broadcasting or publishing an advertisement or other election material
- producing or distributing any other material during an election that advocates a vote for or against a party, candidate, or issue
- carrying out an opinion poll or other research relating to the election.

Examples of what can be claimed:

- Newspaper advertising
- Radio advertising
- Graphic design for advertising
- Cost of producing advertising
- Cost of displaying advertising e.g. billboards, cinema
- Delivery costs for distributing election material
- Social media costs e.g. paying for post boosts
- Vehicle signage
- Printing costs for election material
- Banners and bunting
- Hardware for displaying election signage (e.g. A-frames, timber stakes) – must demonstrate how it is related to the election
- T-shirts and caps for campaign workers
- Campaign photography e.g. candidate headshots
- Market stall fees for campaigning
- Electorate maps

- Research/opinion poll-related costs
- Consultant fees (these are considered electoral expenditure, however, wages for campaign staff are not)
- Stationery, office supplies, printer consumables (within reason and only for campaign use)
- Printing of business cards (specifically for campaign)
- Petrol for vehicle used for campaigning
- Mobile phone usage/call costs, if it can be demonstrated costs were for campaign use. The cost of the handset, charger, battery, etc. cannot be claimed.
- Branded marquee for campaigning
- Catering for public campaigning event e.g. barbecue for constituents
- Office rent and utilities (but it must be a dedicated campaign office used specifically for the election (not a usual place of business or residence)
- Campaign website design, hosting fees, domain name
- Vehicle rental costs - if specifically for campaign use.

Examples of what cannot be claimed:

- Candidate nomination fees
- Gift cards, or expenses paid by gift cards
- Capital expenditure e.g. purchase of cars, trailers, phone handsets and accessories, eskies, microphones, bikes, fixtures/modifications to cars/bikes, drones, cameras, office equipment and office furniture
- IT equipment - laptops, printers, hard drives and other accessories
- Fines, late fees or administration fees
- Alcohol
- Thank you gifts for volunteer workers
- Newspapers or magazines
- Meals for candidates while campaigning
- Memberships, subscriptions, bank fees
- Dry-cleaning
- Tickets to non-election related events
- Gifts or donations
- Clothing (except for clothing that is directly related to the election e.g. branded, campaign t-shirts)
- Candidate or campaign launch event or party
- After-parties or celebrations after polling closes
- After polling day expenditures e.g. thank you cards for constituents
- Legal fees
- Insurance
- Costs for spouses, family members or guests who are participating in campaigning

- **Expenses already claimed for other elections**
- **Items that exceed the maximum entitlements**
- **Items that are not substantiated by supporting documentation**
- **Endorsed candidates cannot claim expenditure that is being claimed by their party.**

13. Record keeping

Records in relation to a claim for election funding must be kept and made available to the ECQ for inspection for 5 years. Failure to keep relevant election record may incur a maximum penalty of 20 penalty units (valued at \$2,669 as a 1 July 2020) for each offence.

Financial and disclosure records

Under Part 11, Division 12A of the Act candidates, registered political parties, associated entities, third parties and agents are required to keep complete and accurate records about:

- gifts
- loans
- electoral expenditure
- dedicated campaign bank accounts
- donations made to other election participants
- election funding claims (if applicable)
- policy development payments (if applicable)
- disclosure returns, and
- the payment, source of funding and the costs, dates, times, methods of distribution or publication of all electoral advertising.

As a guide, the following records should be kept:

- receipt books
- acknowledgment books
- deposit books
- cheque books
- journals
- bank statements, and
- general ledgers.

Clear audit trails are essential to substantiate all financial transactions and sufficient information should be kept to ensure the election participant is able to demonstrate that they have complied fully with their election and disclosure obligations.

All records must be in English, accurate and made in a way that allows them to be conveniently and properly investigated or examined by the ECQ for audit or compliance purposes.

Records may be kept in paper or electronic form. It is strongly recommended that a back-up copy of all electronic records is kept in a separate location at all times.

The records must be kept by:

- the person who makes the record, or
- the person who (with the authority of the election participant), the record is transferred to in the ordinary course of business or administration.

All records relating to an election campaign must be kept for 5 years from the day that the record is made and are subject to audits and other compliance activities conducted by the ECQ (section 305D).

There are substantial penalties for not complying with record keeping responsibilities and obligations. The maximum penalty for not complying with record keeping requirements is 20 penalty units for each offence (as of 01 July 2020, the value of 1 penalty unit is \$133.45).

Electoral advertising record keeping obligations

Records relating to the ordering, payment and delivery, as well as distribution, publication or broadcasting of electoral advertising must be kept if electoral expenditure was incurred to print, publish or broadcast an advertisement or other election material, and if these are required to be provided to the ECQ in a disclosure return (under section 283 of the Act).

Records must be kept relating to the printing, publishing or broadcast of the advertisement or other election material and must include a copy of the advertisement or other election material (section 305A).

The copy may be kept and stored in hard-copy or electronically but must be provided to the ECQ if requested.

The records kept must contain:

- a description of the audience to which the advertisement or other material was distributed, published or broadcast; and
- other details about the advertisement or other material, or its distribution, publication or broadcast, required by regulation; and
- if the distribution, publication or broadcast relates to the election for an electoral district, the name of the electoral district.

The maximum penalty for non-compliance with this requirement is 20 penalty units (As of 1 July 2020, the value of 1 penalty unit is \$133.45).

14. Audit and compliance

The ECQ is responsible for assisting election participants comply with their disclosure obligations under the *Electoral Act 1992*. Compliance with these requirements greatly enhances the integrity and transparency of the election. As such, the ECQ regularly conducts compliance reviews after each election and by-election to monitor and enforce compliance.

Candidates are **not** required to engage an auditor and provide an audit certificate with their election summary returns after an election. (Note that registered political parties and associated entities are required to provide an audit certificate with their election summary returns, however, this is not required for candidates.)

Electoral participants may be contacted up to 5 years after an election to provide information or documentation relating to a disclosure matter. The information and documents provided will be reviewed by the ECQ to assess the level of compliance with disclosure laws. Where instances of non-compliance are detected, the ECQ may undertake further investigation or enforcement action where appropriate.

The ECQ will work with election participants who are willing to comply with the law. The ECQ encourages all election participants to ensure they are informed and proactive in their approach to compliance, and to notify the ECQ immediately if they have any questions or become aware of any issues relating to their disclosure obligations under the Act.

Offences and penalties

The ECQ promotes voluntary compliance with electoral legislation. Penalties are prescribed for non-compliance with funding and disclosure laws. Offences and their penalties include:

- Exceeding the electoral expenditure cap during the expenditure period requires the greater of twice the amount exceeding the expenditure cap or 200 penalty units to be paid to the State;
- Failure to keep a dedicated State campaign bank account - 200 penalty units;
- Failure to use the State campaign bank account when electoral expenditure is incurred - 200 penalty units;
- Receiving a donation foreign property, providing it is not returned within 6 weeks - penalty of an amount equal to the amount of the donation;
- Failure to record for advertisements or other electronic matter - 20 penalty units;
- Failure to keep records for 5 years from the day the record is made - 20 penalty units per offence
- Failure of an agent to comply with the obligations - 200 penalty units.

15. Help and support

Other handbooks in this series for State elections and by-elections:

- Handbook 1 - Guide for Candidates for State Elections
- Handbook 2 - Election and Disclosure Obligations for Candidates for State Elections and By-elections
- Handbook 3 - Election and Disclosure Obligations for Registered Political Parties and Associated Entities for State Elections and By-elections (this book)
- Handbook 4 - Election and Disclosure Obligations Handbook for Third Parties and Donors for State Elections and By-elections
- Handbook 5 - Election and Disclosure Obligation Handbook for Broadcasters and Publishers for State Elections and By-elections.

ECQ handbooks, forms and fact sheets are available on the ECQ website - <https://www.ecq.qld.gov.au/candidates-and-parties/handbooks-and-forms>.

16. Contact us

The ECQ's Funding, Disclosure & Compliance Division can provide general guidance on funding and disclosure matters. Specific legal or financial, or other professional advice, cannot be given by ECQ officers.

Postal address: GPO Box 1393, BRISBANE QLD 4001

Office location: Level 20, 1 Eagle Street, Brisbane, QLD 4000

Telephone: 1300 881 665

Email: fad@ecq.qld.gov.au

Website: www.ecq.qld.gov.au

17. Glossary

Term	Definition
Agent	An agent is an appointed representative who is responsible for ensuring that funding, disclosure and reporting obligations are fulfilled. An agent must be appointed for registered political parties and registered third parties. An agent may be appointed to act on behalf of a candidate or an unregistered third party campaigner.
Aggregated expenditure	For an election participant this means electoral expenditure that is taken to have been incurred for the election participant, even though the expenditure was incurred by another election participant.
Associated entity	An entity that: is controlled by 1 or more registered political parties candidate; operates wholly or to a significant extent for the benefit of 1 or more registered political parties or candidate.
Auditor	An individual who has the prescribed qualifications or experience and is not, and has not ever been, a member of a political party.
Candidate	<p>A person is considered to be a candidate for a State election if they are:</p> <ul style="list-style-type: none"> already an elected member an individual who has announced, or otherwise publicly indicated, their intention to be a candidate in the election, or an individual who has otherwise indicated their intention to be a candidate in the election by accepting a gift for an electoral purpose or incurring electoral expenditure.
Capped expenditure period	<p>For a general election, the capped expenditure period generally starts on the first business day after the last Saturday in March that year; and ends at 6pm on the polling day for the election.</p> <p>For a by-election or an extraordinary general election, the capped expenditure period starts the day the writ for the election is issued; and ends at 6pm on the polling day for the election.</p> <p>For the 2020 State general election, the capped expenditure period runs from 1 August 2020 to 6pm on 31 October 2020.</p>
Caps	Refer to 'expenditure cap'.
Campaign purpose	Expenditure which is incurred for a campaign purpose if the expenditure is incurred to— (a) promote or oppose a political party in relation to an election; or (b) promote or oppose the election of a candidate; or (c) otherwise influence voting at an election.
Dedicated State campaign account	A single account with a financial institution operated by a candidate, political party or third party to receive all gifts and loans and to pay all electoral expenditure related to a State election campaign and to repay all loans that were paid into the account. Account details must be disclosed to the ECQ and campaign accounts may be subject to compliance reviews up to 4 years after the election.
Disclosure	Disclosure is the reporting of information to the ECQ of political gifts and loans and electoral expenditure. Under Queensland's electoral legislation, all political participants and donors have obligations to disclose donations made and received, and expenditure incurred, in the ECQ's Electronic Disclosure System (EDS). This information is available to the public in the EDS to ensure integrity, transparency and openness in State and local government elections.

Disclosure period	<ul style="list-style-type: none"> A disclosure period for an election depends upon an individual or entity's circumstances. Refer to Fact sheet 3 - Disclosure of gifts and loans received.
Disposition of property	<p>A conveyance, transfer, assignment, settlement, delivery, payment or other alienation of property, and includes:</p> <ul style="list-style-type: none"> the allotment of shares in a company; and the creation of a trust in property; and the grant or creation of a lease, mortgage, charge, servitude, licence, power, partnership or interest in property; and the release, discharge, surrender, forfeiture or abandonment, at law or in equity, of a debt, contract or chose in action, or of an interest in property; and the exercise by a person of a general power of appointment of property in favour of another person; and any transaction entered into by a person with intent to diminish, directly or indirectly, the value of the person's own property and to increase the value of the property of another person.
Donation	Refer to 'gift'
EDS	Refer to 'Electronic Disclosure System'.
Election day	Also referred to as polling day.
Election funding	<p>Candidates are entitled to claim election funding if they receive at least 6% of total number of formal first preference votes made in the election.</p> <p>Registered political parties are entitled to claim election funding if their endorsed candidate receives at least 6% of formal first preference votes made in the election.</p> <p>The amount of election funding will be the lesser of:</p> <ul style="list-style-type: none"> a calculated amount based upon the number of formal first preference votes received, or the amount of electoral expenditure claimed in relation to the election.
Election material	Material that is able to, or intended to, influence an elector about voting at an election or affect the result of an election. This includes all election material printed, published, distributed or broadcast, for example any advertisement, handbill, pamphlet, notice or social media post.
Election participant	<p>This means:</p> <ul style="list-style-type: none"> a candidate in the election a registered political party a registered third party for the election, or a third party that is not registered for the election but incurs electoral expenditure for the election.
Election period	An election period for a State election begins on the day after the writ for the election is issued and ends at 6pm on the polling day for the election.
Election signage	<p>An election sign is a sign, including a continuous sign, that contains:</p> <ul style="list-style-type: none"> anything that could influence an elector in relation to voting at an election; or otherwise affect the result of an election; or is the colour or colours that are ordinarily associated with a registered political party; or is prescribed by regulation to be an election sign. <p>There are specific regulations relating to the quantity, placement, size and distribution of election signage around polling places. In</p>

	<p>addition to electoral legislation relating to signage, candidates, registered political parties, associated entities and third parties must adhere to the Department of Transport and Main Roads (www.tmr.qld.gov.au) regulations, as well as all council by-laws that apply to signage in an electoral district.</p> <p>Refer to Fact sheet 17 – Election signage for more information.</p>
Election summary disclosure return	An election summary disclosure return is a submission to the ECQ which contains details of all gifts, loans or expenditure for the election. It must be lodged via the Electronic Disclosure System within 15 weeks after election day.
Electoral Act	Refers to the <i>Electoral Act 1992</i> , which is available at www.legislation.qld.gov.au .
Electoral committee	An electoral committee for a registered political party for an electoral district, means a committee established by the party to help elect a candidate in the electoral district. The electoral committee is treated as part of the candidate. An electoral committee is not an associated entity.
Electoral expenditure	Refer to Fact sheet 5 – Definition of electoral expenditure .
Electoral Regulation	Refers to the <i>Electoral Regulation 2013</i> , which is available at www.legislation.qld.gov.au .
Electronic Disclosure System	The ECQ's system for the electronic lodgement of disclosures by all electoral participants and donors - including real-time reporting and post-election summary returns - available at https://disclosures.ecq.qld.gov.au .
Endorsed candidate	A candidate for a State election and by-election who is endorsed by a registered political party.
Expenditure cap	A limit imposed upon independent candidates, endorsed candidates, registered political parties, associated entities and third parties as to how much electoral expenditure they can incur towards an election.
Fundraising contribution	Fundraising contribution means an amount paid by a person as a contribution, entry fee or other payment to entitle that person or another person to participate in, or otherwise obtain a benefit from, a fundraising venture or function. It includes an amount paid for a ticket in a raffle and an amount paid for an item at a fundraising auction. A fundraising contribution does not include an amount that relates towards a venture or function that is paid under a sponsorship arrangement.
Gift	<p>A gift made by a person to another person is the disposition of property, or provision of a service, by the person to the other person, for no consideration or inadequate consideration. It also includes:</p> <ul style="list-style-type: none"> • an amount of electoral expenditure a person gifted to a participant in an election, and • an amount, other than the amount of a loan, paid to or for the benefit of, or an amount of electoral expenditure gifted to, a registered political party by a federal or interstate branch or division, or a related political party of the party, and • an amount of uncharged interest or an amount forgiven on a loan, and • the part of a fundraising contribution made by a person to another person that exceeds \$200, and

	<ul style="list-style-type: none"> an amount paid, or service provided, by a person to a registered political party under a sponsorship arrangement. <p>It does not include gifts made to an individual when the gift is made in a private capacity and for personal use, and the recipient does not intend to use the gift for an electoral purpose.</p>
Gifted electoral expenditure	<p>Electoral expenditure incurred by an entity is gifted to a candidate or political party where:</p> <ul style="list-style-type: none"> electoral expenditure is incurred with the authority or consent of the recipient; or election material is accepted; or little or no consideration is given to the person providing the gift; or no invoice is issued requiring payment for the expenditure incurred.
Gift-in-kind	A gift of any good or service other than money. Also referred to as a non-monetary gift.
Gift threshold amount	The gift threshold amount is \$1,000.
Group of endorsed candidates	A group of endorsed candidates of a registered political party, means 2 or more candidates endorsed by the party for an election.
Independent candidate	A candidate for a State election or by-election who is not endorsed by a registered political party.
Independent member	A Member of Parliament who was not an endorsed candidate of any political party at the last general election and is not a member of a political party.
Original source of gift or loan	An individual or an entity is considered to be the 'original source' of a gift or loan if they make that gift or loan for the purpose of enabling the recipient to directly or indirectly make a gift or loan to an election participant. Donors must disclose the original source of a gift or loan, if they themselves are not the original provider of the gift or loan.
Participant	Refer to 'Election participant'.
Penalty unit	The fine amount for an offence under Queensland State legislation and the laws of local governments is identified as a penalty unit. Queensland's <i>Penalties and Sentences Regulation 2015</i> defines the dollar value of a penalty unit and is subject to a yearly review by the State Treasurer. The penalty unit value in Queensland is \$133.45 (current from 1 July 2020).
Periodic disclosure	The disclosure summary that registered political parties are required to lodge with the ECQ on a 6-monthly basis. This is lodged via the Electronic Disclosure System.
Policy development payment	A payment made to an independent member or a registered political party on a 6-monthly basis provided they meet certain criteria.
Prohibited donor	<p>A prohibited donor is:</p> <ul style="list-style-type: none"> a property developer or their close associate, or an industry representative organisation, a majority of whose members are property developers. <p>A property developer is a corporation engaged in a business that regularly involves the making of relevant planning applications by or on behalf of the corporation:</p> <ul style="list-style-type: none"> in connection with the residential or commercial development of land, and with the ultimate purpose of the sale or lease of the land for profit.

	<p>A close associate of a corporation means:</p> <ul style="list-style-type: none"> • a related body corporate of the property developer • a director or other officer of the property developer • a person with more than 20% of the voting power of the property developer or a related body corporate • a spouse of a person described above • if the corporation or a related body corporation of the corporation is a stapled entity in relation to a stapled security – the other stapled entity in relation to the stapled security, • if the corporation is a trustee, manager or responsible entity in relation to a unit trust - a person who holds more than 20% of the units in the trust, or • if the corporation is a trustee, manager, or responsible entity in relation to a discretionary trust - a beneficiary of the trust.
Real-time disclosure	<p>Real-time disclosure is the legislated requirement for the disclosure of gifts, loans and expenditure to the ECQ within seven business days of the gift or loan being received or the expenditure incurred. In the last week of an election period, the 'real-time' requirement is reduced to within 24 hours of the gift or loan being received for candidates, registered political parties and associated entities. Real-time gift and loan disclosure for third parties remains within 7 days.</p>
Registered political party	<p>A political party registered in Queensland:</p> <ul style="list-style-type: none"> • is a party which has been registered by the ECQ under part 6 of the <i>Electoral Act 1992</i> <p>has the party name next to its candidate on a ballot paper is entitled to reimbursement of election expenditure is granted access to a copy of the electoral roll.</p> <p>To register, a party must (among other things):</p> <ul style="list-style-type: none"> provide a written constitution which outlines the party aims and complies with the <i>Electoral Act 1992</i> have at least 500 members on the electoral roll or an elected Member of Parliament promote and endorses the election of a candidate to the Queensland Parliament.
Registered third party	<p>Third party campaigners/donors who incur \$6,000 or more of electoral expenditure towards an election must register as a third party with the ECQ prior to meeting this threshold. They must:</p> <ul style="list-style-type: none"> • appoint an agent • operate a dedicated bank account for the election • fulfil specific reporting and disclosure obligations to the ECQ for the election • adhere to electoral expenditure caps.
Relevant particulars	<p>The relevant particulars of an entity are:</p> <ul style="list-style-type: none"> • For an unincorporated association: the name of the association and the names and addresses of the members of the executive committee (however described) of the association; or • For a trust fund or foundation: the names and addresses of the trustees of the fund or the foundation, or the title or other description of the trust fund or the name of the foundation; or • Otherwise: the name and address of the entity.
Roll	Electoral roll

Sponsorship	<p>A sponsorship arrangement, between a person (the sponsor) and a registered political party, means an arrangement:</p> <ul style="list-style-type: none"> • that establishes a relationship of sponsorship, approval or association between the sponsor and the party, whether or not for commercial gain; or • that confers a right on the sponsor to associate the sponsor, or the sponsor's goods or services, with the party, or a fundraising or other venture, program or event. <p>It does not matter whether or not the sponsor is entitled, under the arrangement to be acknowledged as a sponsor, or to advertising or marketing rights, or to supply the sponsor's goods or services, or to another benefit, including, for example, entry to a particular event or function.</p>
Summary disclosure return	Refer to Election summary return .
Third party	<p>A third party is an individual or an entity, based inside or outside Queensland, that incurs expenditure in support of candidates or registered political parties who are contesting a Queensland State election.</p> <p>Third parties have disclosure obligations should they make donations or incur electoral expenditure towards an election campaign; however, a third party must also formally register with the ECQ if they spend, or someone they authorise spends, cumulatively more than \$6,000 in electoral expenditure, during the capped expenditure period for an election. A dedicated State campaign bank account must also be established.</p> <p>Third parties are subject to an electoral expenditure cap (limit) of \$87,000 per electoral district, with a total expenditure cap of \$1 million State-wide for the election.</p>
Writ	The writ is signed by the Governor of Queensland and commands the Electoral Commission of Queensland to conduct an election or a by-election in accordance with the law.